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5
6 Attorneys for Complainant

7
8 BEFORE THE
BOARD OF ACCOUNTANCY
9 DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

10 In the Matter of the Accusation Against:) NO. AC-98-33
11)
12 ED B. WILSON)
12062 Valley View Street, Suite 212) DEFAULT DECISION AND
Garden Grove, CA 92845) ORDER
13)
14 Certificate No. 11359)
15 Respondent.)

16 On July 20, 1999, Accusation number AC-98-33 was filed by
17 Carol B. Sigmann, Executive Officer (hereinafter "Complainant") before the Board of
18 Accountancy (hereinafter the "Board"), Department of Consumer Affairs of the State of
19 California, against Ed B. Wilson (hereinafter "Respondent"), holder of Certificate
20 No.11359.

21 On August 18, 1999, the Accusation, along with the Statement to
22 Respondent, Notice of Defense, Request for Discovery and Government Code Sections
23 11507.5, 11507.6 and 11507.7 (hereinafter the "Accusation Package") was served on
24 Respondent by certified mail (article P 170 564 663) and on August 20, 1999 by regular
25 mail, both addressed to Respondent at 12062 Valley View Street, Suite 212, Garden
26 Grove, California 92845. Respondent was properly served with the Accusation
27 Package on August 18 and August 20, 1999, in a manner authorized by Government

1 Code section 11505(c) and Code of Civil Procedure section 11. No Notice of Defense
2 has been received from Respondent.

3 Respondent failed to file a Notice of Defense, object, or otherwise
4 contest the Accusation and therefore is in default. The default of said Respondent
5 having been duly noted, the Board has determined that Respondent has waived his
6 rights to a hearing to contest the merits of the Accusation; that Respondent is in default
7 and, pursuant to Government Code section 11520 (a), the Board takes action on the
8 Accusation and evidence herein without a hearing, and makes the following findings:

9 **FINDINGS OF FACTS**

10 1. Carol B. Sigmann, Executive Officer of the Board of Accountancy,
11 made and filed Accusation number AC-98-33 solely in her official capacity.

12 2. On or about December 12, 1964, Certificate No. 11359 was issued
13 by the Board to Ed B. Wilson. Certificate No. 11359 has not been valid since February
14 1, 1997, for failure to submit the required renewal fee and failure to sign the declaration
15 of compliance with continuing education requirements. The certificate expired on
16 February 1, 1997, and has not been renewed.

17 3. Respondent was engaged to perform, and did perform, an audit of
18 the financial statements of Service Escrow Company ("Service Escrow"), for the fiscal
19 year ended September 30, 1996, and compilations for the periods ended September
20 30, 1996 and March 31, 1997.

21 a. On or about January 13, 1997, respondent issued an auditor's
22 report in connection with his audit of Service Escrow, for the year ended September 30,
23 1996. This report was not in compliance with AU section 508.08 in that it lacked:
24 (a) A title that includes the word "independent"; (b) A statement that the financial
25 statements identified in the report were audited; (c) A statement that the financial
26 statements are the responsibility of the company's management and that the auditor's
27 responsibility is to express an opinion on the financial statements based on his audit; (d)

1 A statement that the auditor planned and performed the audit to obtain reasonable
2 assurance that the financial statements were free of material misstatement; and (e) A
3 statement that an audit included: (a) Examining, on a test basis, evidence supporting
4 the amounts and disclosures in the financial statements; (b) Assessing the accounting
5 principles used and significant estimates made by management; and (c) Evaluating the
6 overall financial statement presentation; and (f) A statement that the auditor believes
7 that his audit provided a reasonable basis for his opinion.

8 b. The audited financial statements for Service Escrow, for the fiscal
9 year ended September 30, 1996, excluded required disclosures as follows: (a) The
10 disclosure of significant accounting policies does not identify the accounting principles
11 followed by the entity and the methods of applying those principles as required by APB
12 Opinion No. 22; (b) There is no disclosure of the accounting policy for determining
13 which items are treated as cash and cash equivalents as required by SFAS No. 95;
14 (c) There is no disclosure of the basis for stating inventories, including the method of
15 determining inventory cost, as required by ARB No. 43, Chapter 4, and APB Opinion
16 No. 22; (d) There is no disclosure of the method or methods used in computing
17 depreciation with respect to major classes of depreciable assets, as required by APB
18 Omnibus Opinion No. 12 and APB Opinion No. 22; and (e) The terms and the matter of
19 settlement, with respect to the amount due from the company's president, are not
20 disclosed, as required by SFAS No. 57.

21 c. The work papers, in support of the audit of Service Escrow, did not
22 demonstrate that the engagement was adequately planned. In particular, the work
23 papers do not contain a current audit program or other audit guidance that sets forth, in
24 reasonable detail, the audit procedures that respondent believed were necessary to
25 accomplish the audit objectives. Such acts constitute violation of AU sections 105.02,
26 311.05 and 339.

27 d. The work papers do not demonstrate that respondent obtained

1 sufficient understanding of the elements of Service Escrow's internal control structure to
2 plan the audit and to assess control risk in determining the nature, timing, and extent of
3 substantive tests for financial statement assertions, in violation of AU sections 150.02,
4 319A, and 339.05.

5 e. The work papers do not document the respondent's consideration
6 of audit risk and materiality, in violation of AU section 312 in which it provides that audit
7 risk and materiality should be considered together in determining the nature, timing, and
8 extent of auditing procedures and in evaluating the results of those procedures.

9 f. The work papers contain no evidence of performance of tests of
10 account balances, internal controls, or compliance, in violation of AU sections 150.02,
11 326 and 339.05.

12 g. The audit work papers fail to document performance of analytical
13 procedures in violation of AU section 329, as follows: (a) To assist in planning the
14 nature, timing, and extent of other auditing procedures; (b) As a substantive test to
15 obtain evidential matter about particular assertions related to account balances or
16 classes of transactions; and (c) As an overall review of the financial information in the
17 final review stage of the audit.

18 h. The audit work papers do not document the respondent's
19 evaluation of subsequent events occurring after year end, in violation of AU section 560.

20 i. The audit work papers do not document performance of escrow
21 liability confirmation procedures, or performance of suitable alternative procedures, in
22 violation of section 1741.5 of the CCR.

23 j. On or about October 25, 1996, respondent issued a compilation
24 report for Service Escrow, for the fiscal year ended September 30, 1996. The report
25 issued by respondent was not in compliance with the SSARS in that it failed to: (a)
26 State that a compilation was performed in accordance with Statements on Standards for
27 Accounting and Review Services issued by the American Institute of Certified Public

1 Accountants

2 (AR section 100.14); (b) Indicate the degree of responsibility the licensee is taking with
3 respect to the supplementary information presented (AR section 100.43); and (c)
4 Clarify whether the financial statements are presented on the accrual basis of
5 accounting or on the cash basis. The compilation report indicates that the financial
6 statements are in accordance with GAAP, while the titles of the accompanying financial
7 statements indicate that they are presented on a cash basis. AR section 100.20
8 requires disclosure of the basis of accounting in the compilation report if such basis is
9 not set forth in the financial statements.

10 k. There are numerous discrepancies between the compiled financial
11 statements for Service Escrow, as of September 30, 1996, and the audited financial
12 statements covering the same reporting period. For example: (a) The compiled
13 financial statements exclude salaries; (b) The compiled financial statements exclude
14 the amount due from officer; (c) Payroll taxes appear as a negative liability of \$4,545.71
15 on the compiled financial statements. The audited financial statements report a liability
16 for payroll taxes of \$52.00; and (d) The compiled financial statements report long-term
17 liabilities of \$12,763.65. This amount does not appear on the audited financial
18 statements.

19 l. AR section 100.12 requires that the accountant obtain additional or
20 revised information if he becomes aware that information supplied by the entity is
21 incorrect, incomplete, or otherwise unsatisfactory. AR section 100.13 states that, before
22 issuing his compilation report, the accountant should read the compiled financial
23 statements and consider whether they appear to be appropriate in form and free from
24 obvious material errors.

25 m. The compiled financial statements for Service Escrow, fiscal year
26 ended September 30, 1996, contain no depreciation expense for the period. Such an
27 act constitutes a violation of GAAP requirements as defined in ARB No. 43, Chapter 9C.

1 ///

2 n. Review of the compiled financial statements for Service Escrow, for
3 the period ended March 31, 1997, indicates that audit adjustments, as of
4 September 30, 1996, were not posted to the books of the client. For example: (a) The
5 balance of net fixed assets, as of March 31, 1997, is \$31,011.61, the same as the
6 balance reported on the compiled financial statements, as of September 30, 1996. The
7 audited financial statements, for the year ended September 30, 1996, report net fixed
8 assets of \$9,589.00; (b) Accounts payable, as of March 31, 1997, is the same as the
9 balance reported on the compiled financial statements, as of September 30, 1996:
10 \$2,498.93. The audited financial statements reported this balance as \$2,107.00, as of
11 September 30, 1996; and (c) Paid in capital, as of March 31, 1997, is the same as the
12 amount reported on the compiled financial statements, as of September 30, 1996:
13 \$56,255.85. The audited financial statements reported this balance as \$108,460.00 as
14 of September 30, 1996.

15 o. AR section 100.13 states that, before issuing his compilation
16 report, the accountant should read the compiled financial statements and consider
17 whether they appear to be appropriate in form and free from obvious material errors.

18 p. Respondent has further subjected his license to discipline,
19 pursuant to Code section 5100, on the grounds of unprofessional conduct for violating
20 sections 5050 and 5055, in that as of January 31, 1997, respondent has held himself
21 out as a certified public accountant and engaged in the practice of public accountancy
22 with an expired license.

23 q. Respondent has engaged in public accounting practice as "Ed B.
24 Wilson, Accounting," which fictitious name has not been registered with the Board, in
25 violation of section 67 of the CCR.

26 **DETERMINATION OF ISSUES**

27 Based on the foregoing findings of facts, cause for discipline exists

1 pursuant to California Business and Professions Code sections 5100(c), 5100(f),
2 5100(i), 5050 and 5055, 5062, 5070.6, and Title 16 California Code of Regulations
3 sections 58 and 67.

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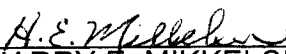
2 **DISCIPLINARY ORDER**

3 WHEREFORE, IT IS ORDERED:

4 Certificate Number 11359, issued to Ed B. Wilson, is hereby revoked.

5 This Default Decision shall become effective on December 30,, 1999.

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7 DATED: November 30, 1999

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9 
10 HARRY E. MIKKELSEN
11 Board President
12 Board of Accountancy
13 Department of Consumer Affairs
14 State of California

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18 Complainant

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of the State of California
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8 BEFORE THE
BOARD OF ACCOUNTANCY
9 DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA
10

11 In the Matter of the Accusation Against:

NO. AC-98-33

12 ED B. WILSON
12062 Valley View Street, Suite 212
13 Garden Grove, CA 92845

ACCUSATION

14 Certificate No. 11359

15 Respondent.
16

17
18 Complainant Carol B. Sigmann, as cause for disciplinary action, alleges:

19 **PARTIES**

20 1. Complainant is the Executive Officer of the California State Board of
21 Accountancy ("Board") and makes and files this accusation solely in her official
22 capacity.

23 **License Status**

24 2. On or about December 12, 1964, the Board issued Certificate No.
25 11359 to Ed B. Wilson ("respondent"). The certificate has not been valid since
26 February 1, 1997, for failure to submit the required renewal fee and failure to sign the
27 declaration of compliance with continuing education requirements. The certificate
28 expired on February 1, 1997, and has not been renewed.

JURISDICTION

3. Section 5100 of the California Business and Professions Code ("Code") provides, in pertinent part, that after notice and hearing the Board may revoke, suspend or refuse to renew any permit or certificate for unprofessional conduct which includes, but is not limited to, one or any combination of the following:

(a) Section 5100(c) provides that unprofessional conduct includes, but is not limited to, dishonesty, fraud or gross negligence in the practice of public accountancy or in the performance of bookkeeping operations described in Code section 5052.

(b) Section 5100(f) provides that unprofessional conduct includes, but is not limited to, "Willful violation of this chapter or any rule or regulation promulgated by the board under the authority granted under this chapter."

(c) Section 5100(i) provides that unprofessional conduct includes knowing preparation, publication or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.

4. Section 5050 provides, in part, that no person shall engage in the practice of public accountancy in this State unless such person is the holder of a valid permit to practice public accountancy issued by the Board.

5. Section 5055 provides, in part, that any person who has received from the Board a certificate of certified public accountant may, subject to section 5051, be styled and known as a "certified public accountant" and may also use the abbreviation "C.P.A." No other person, except a firm registered under this chapter, shall assume or use that title, designation, or abbreviation or any other title, designation, sign, card, or device tending to indicate that the person using it is a certified public accountant.

6. Section 5062 provides, in part, that a licensee shall issue a report which conforms to professional standards upon completion of a compilation, review or audit of financial statements.

7. Section 5070.6 provides, in part, that an expired license may be

1 renewed at any time within five years after its expiration date.

2 8. Section 118(b) provides that the "suspension, expiration, or forfeiture
3 by operation of law of a license issued by a board in the department, or its suspension,
4 forfeiture, or cancellation by order of the board or by order of a court of law, or its
5 surrender without the written consent of the board, shall not, during any period in which
6 it may be renewed, restored, reissued, or reinstated, deprive the board of its authority to
7 institute or continue a disciplinary proceeding against the licensee upon any ground
8 provided by law or to enter an order suspending or revoking the license or otherwise
9 taking disciplinary action against the licensee on any such ground."

10 9. Section 5107 provides, in part, that the Executive Officer of the Board
11 may request the administrative law judge, as part of the proposed decision in a
12 disciplinary proceeding, to direct any holder of a permit or certificate found guilty of
13 unprofessional conduct, in violation of section 5100(c) or 5100(i), to pay to the Board
14 all reasonable costs of investigation and prosecution of the case, including, but not
15 limited to, attorneys' fees. The Board shall not recover costs incurred at the
16 administrative hearing.

17 10. Section 58 of Title 16 of the California Code of Regulations ("CCR")
18 provides that "Licensees engaged in the practice of public accountancy shall comply
19 with all applicable professional standards, including but not limited to generally
20 accepted accounting principles and generally accepted auditing standards."

21 11. Section 67, Title 16 of the CCR provides that no licensee shall
22 practice public accountancy under a name other than the licensee's own name until
23 such name has been registered with the Board and approved by the Board as not being
24 false or misleading.

25 **PROFESSIONAL STANDARDS**

26 12. Generally Accepted Accounting Principles ("GAAP") are derived from
27 various authoritative sources including, without limitation, the Financial Accounting
28

1 Standards Board ("FASB"), which issues Statements of Financial Accounting Standards
2 ("SFAS"); the Accounting Principles Board ("APB"), precursor to the FASB, which
3 issued numbered Opinions; the Committee on Accounting Procedure, precursor to the
4 APB, which issued Accounting Research Bulletins ("ARB"); and, the Accounting and
5 Review Services Committee, which issues Statements on Standards for Accounting
6 and Review Services ("SSARS"), codified by AR number. Relevant GAAP include
7 SFAS Nos. 57 ("Related Party Disclosures") and 95 ("Statement of Cash
8 Flows"); APB Opinion Nos. 12 ("Omnibus Opinion--1967") and 22 ("Disclosure of
9 Accounting Policies"); ARB No. 43 ("Restatement and Revision of Accounting Research
10 Bulletins"); and, AR section 100 ("Compilation and Review of Financial Statements").

11 13. Generally Accepted Auditing Standards ("GAAS") are promulgated
12 through the Auditing Standards Board and are contained in the Statements on Auditing
13 Standards, which are codified by AU number. Relevant GAAS include AU sections 150
14 ("Generally Accepted Auditing Standards"), 311 ("Planning and Supervision"), 312
15 ("Audit Risk and Materiality in Conducting an Audit"), 319A ("Internal Control Structure
16 in a Financial Statement Audit"), 326 ("Evidential Matter"), 329 ("Analytical
17 Procedures"), 339 ("Working Papers"), 508 ("Reports on Audited Financial
18 Statements"), and 560 ("Subsequent Events").

19 14. Additional required procedures pertinent to this accusation appear in
20 section 1741.5 of the CCR ("Preparation of Independent Audit Report").

21 **CHARGES AND ALLEGATIONS**

22
23 15. By reason of the following facts, respondent has subjected his license
24 to discipline, pursuant to Code section 5100(c), for gross negligence; Code section
25 5100(i) for knowing preparation, publication, or dissemination of false, fraudulent, or
26 materially misleading financial statements, reports, or information; and, Code section
27 5100(f) for willful violation of Code sections or Board rules, especially as those sections
28 interact with Code section 5062 and CCR section 58, which require conformity with

1 professional standards.

2
3 **Audit of Service Escrow Company, for the Year Ended September 30, 1996**

4 16. Respondent was engaged to perform, and did perform, an audit of
5 the financial statements of Service Escrow Company ("Service Escrow"), for the fiscal
6 year ended September 30, 1996. As discussed below, respondent also had been
7 engaged to compile, and did compile, the financial statements of Service Escrow, for
8 the fiscal year ended September 30, 1996, and was engaged to compile, and did
9 compile, the financial statements of Service Escrow, for the period ended March 31,
10 1997.

11 17. On or about January 13, 1997, respondent issued an auditor's report
12 in connection with his audit of Service Escrow, for the year ended September 30, 1996.
13 This report was not in compliance with AU section 508.08 in that it lacked:

- 14 a. A title that includes the word "independent";
15 b. A statement that the financial statements identified in the report were
16 audited;
17 c. A statement that the financial statements are the responsibility of the
18 company's management and that the auditor's responsibility is to express
19 an opinion on the financial statements based on his audit;
20 d. A statement that the auditor planned and performed the audit to obtain
21 reasonable assurance that the financial statements were free of material
22 misstatement;
23 e. A statement that an audit included:
24 (a) Examining, on a test basis, evidence supporting the
25 amounts and disclosures in the financial statements,
26 (b) Assessing the accounting principles used and significant
27 estimates made by management, and
28 (c) Evaluating the overall financial statement presentation.

1 f. A statement that the auditor believes that his audit provided a
2 reasonable basis for his opinion.

3 18. The audited financial statements for Service Escrow, for the fiscal
4 year ended September 30, 1996, excluded required disclosures as follows:

5 a. The disclosure of significant accounting policies does not identify the
6 accounting principles followed by the entity and the methods of applying
7 those principles as required by APB Opinion No. 22.

8 b. There is no disclosure of the accounting policy for determining which
9 items are treated as cash and cash equivalents as required by SFAS No.
10 95

11 c. There is no disclosure of the basis for stating inventories, including the
12 method of determining inventory cost, as required by ARB No. 43,
13 Chapter 4, and APB Opinion No. 22.

14 d. There is no disclosure of the method or methods used in computing
15 depreciation with respect to major classes of depreciable assets, as
16 required by APB Omnibus Opinion No. 12 and APB Opinion No. 22.

17 e. The terms and the matter of settlement, with respect to the amount due
18 from the company's president, are not disclosed, as required by SFAS No.
19 57.

20 19. The work papers, in support of the audit of Service Escrow, did not
21 demonstrate that the engagement was adequately planned. In particular, the work
22 papers do not contain a current audit program or other audit guidance that sets forth, in
23 reasonable detail, the audit procedures that respondent believed were necessary to
24 accomplish the audit objectives. Such acts constitute violation of AU sections 105.02,
25 311.05 and 339.

26 20. The work papers do not demonstrate that respondent obtained
27 sufficient understanding of the elements of Service Escrow's internal control structure to
28 plan the audit and to assess control risk in determining the nature, timing, and extent of

1 substantive tests for financial statement assertions, in violation of AU sections 150.02,
2 319A, and 339.05.

3 21. The work papers do not document the respondent's consideration of
4 audit risk and materiality, in violation of AU section 312 in which it provides that audit
5 risk and materiality should be considered together in determining the nature, timing,
6 and extent of auditing procedures and in evaluating the results of those procedures.

7 22. The work papers contain no evidence of performance of tests of
8 account balances, internal controls, or compliance, in violation of AU sections 150.02,
9 326 and 339.05.

10 23. The audit work papers fail to document performance of analytical
11 procedures in violation of AU section 329, as follows:

- 12 a. To assist in planning the nature, timing, and extent of other
- 13 auditing procedures;
- 14 b. As a substantive test to obtain evidential matter about particular
- 15 assertions related to account balances or classes of transactions;
- 16 c. As an overall review of the financial information in the final review
- 17 stage of the audit.

18 24. The audit work papers do not document the respondent's evaluation
19 of subsequent events occurring after year end, in violation of AU section 560.

20 25. The audit work papers do not document performance of escrow
21 liability confirmation procedures, or performance of suitable alternative procedures, in
22 violation of section 1741.5 of the CCR.

23
24 **Compilations for Service Escrow Company, for the Year Ended**
25 **September 30, 1996, and for the Period Ended March 31, 1997**

26 26. On or about October 25, 1996, respondent issued a compilation
27 report for Service Escrow, for the fiscal year ended September 30, 1996. The report
28 issued by respondent was not in compliance with the SSARS in that it failed to:

- a. State that a compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants (AR section 100.14).
- b. Indicate the degree of responsibility the licensee is taking with respect to the supplementary information presented (AR section 100.43).
- c. Clarify whether the financial statements are presented on the accrual basis of accounting or on the cash basis. The compilation report indicates that the financial statements are in accordance with GAAP, while the titles of the accompanying financial statements indicate that they are presented on a cash basis. AR section 100.20 requires disclosure of the basis of accounting in the compilation report if such basis is not set forth in the financial statements.

27. There are numerous discrepancies between the compiled financial statements for Service Escrow, as of September 30, 1996, and the audited financial statements covering the same reporting period. For example:

- a. The compiled financial statements exclude salaries.
- b. The compiled financial statements exclude the amount due from officer.
- c. Payroll taxes appear as a negative liability of \$4,545.71 on the compiled financial statements. The audited financial statements report a liability for payroll taxes of \$52.00.
- d. The compiled financial statements report long-term liabilities of \$12,763.65. This amount does not appear on the audited financial statements.

28. AR section 100.12 requires that the accountant obtain additional or revised information if he becomes aware that information supplied by the entity is incorrect, incomplete, or otherwise unsatisfactory. AR section 100.13 states that, before issuing his compilation report, the accountant should read the compiled financial

1 statements and consider whether they appear to be appropriate in form and free from
2 obvious material errors.

3 29. The compiled financial statements for Service Escrow, for the fiscal
4 year ended September 30, 1996, contain no depreciation expense for the period.
5 Such an act constitutes a violation of GAAP requirements as defined in ARB No. 43,
6 Chapter 9C.

7 30. Review of the compiled financial statements for Service Escrow, for
8 the period ended March 31, 1997, indicates that audit adjustments, as of September
9 30, 1996, were not posted to the books of the client. For example:

10 a. The balance of net fixed assets, as of March 31, 1997, is \$31,011.61,
11 the same as the balance reported on the compiled financial statements,
12 as of September 30, 1996. The audited financial statements, for the year
13 ended September 30, 1996, report net fixed assets of \$9,589.00.

14 b. Accounts payable, as of March 31, 1997, is the same as the balance
15 reported on the compiled financial statements, as of September 30, 1996:
16 \$2,498.93. The audited financial statements reported this balance as
17 \$2,107.00, as of September 30, 1996.

18 c. Paid in capital, as of March 31, 1997, is the same as the amount
19 reported on the compiled financial statements, as of September 30, 1996:
20 \$56,255.85. The audited financial statements reported this balance as
21 \$108,460.00 as of September 30, 1996.

22 31. AR section 100.13 states that, before issuing his compilation report,
23 the accountant should read the compiled financial statements and consider whether
24 they appear to be appropriate in form and free from obvious material errors.

25 26 **OTHER VIOLATIONS**

27 32. Respondent has further subjected his license to discipline, pursuant
28 to Code section 5100, on the grounds of unprofessional conduct for violating sections

1 5050 and 5055, in that as of January 31, 1997, respondent has held himself out as a
2 certified public accountant and engaged in the practice of public accountancy with an
3 expired license.

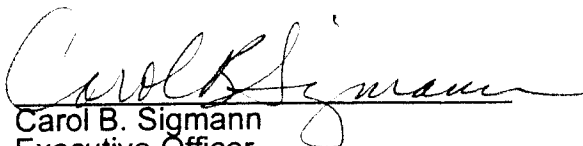
4 33. Respondent has engaged in public accounting practice as "Ed B. Wilson,
5 Accounting," which fictitious name has not been registered with the Board, in violation
6 of section 67 of the CCR.

7
8 **PRAYER**

9 WHEREFORE, complainant requests that the Board hold a hearing on the
10 matters alleged herein, and that following said hearing, the Board issue a decision:

- 11 1. Revoking, suspending or otherwise imposing discipline upon
12 Certificate Number 11359, heretofore issued to respondent;
13 2. Awarding the Board costs as provided by statute; and
14 3. Taking such other and further action as the Board deems proper.

15
16 DATED: July 20, 1999.

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19 Carol B. Sigmann
20 Executive Officer
21 Board of Accountancy
22 Department of Consumer Affairs
23 State of California

24 Complainant